

CONTRIBUTION GUIDELINES

TYPE OF CONTRIBUTION	REPORT IN YEAR	
	2012	2013
CASH		
Cash donations/offerings received by December 31	X	
CHECKS		
Checks written in December 2012 and deposited in the mail and postmarked in December 2012, but not received by the church until January 2013	X	
Checks written in December 2012 and deposited in church offering in January 2013		X
Checks written and deposited in church offering in January 2013 but “backdated” to December 2012		X
Checks written and deposited in church offering in December 2012 but “postdated” to January 2013		X
Checks written in December 2012 and deposited in the mail in December 2012 but not postmarked until January 2013, and not received by the church until January 2013		X
CREDIT CARDS		
Credit Card tithe envelopes received and processed by December 31, 2012	X	
Credit Card tithe envelopes postmarked in December 2012 and received in January 2013	X	

Please put the following notice in the church bulletin:

IMPORTANT NOTICE: *To ensure the deductibility of your church contributions, please do not file your 2012 income tax return until you have received a written acknowledgment of your contributions from the church. Some of your contributions may not be tax-deductible if you file your tax return before receiving a written acknowledgment of your contributions from the church.*

ANNUAL REPORTING REQUIREMENTS FOR PAYMENTS TO INDIVIDUALS

Please obtain the Social Security Number and Address of individuals paid by the church to perform services (see attached form W-9). This information will be needed to prepare the 1099MISC Forms that are due to the individuals by January 31, 2013 and to the IRS by February 28, 2013.

Please contact the Auditing Department at the Conference Office for assistance with the preparation of these forms at (559) 347-3148 or auditassist@cccsda.org.